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SURFACE TRANSPORTATION BOARD

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January 19, 2010

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Contract C-7550

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of December 21, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor: American Railcar Leasing LLC
620 North Second Street
St. Charles, Missouri 63301

[Lessee: Conopco (d/b/a Unilever)
390 Park Avenue
New York, New York 10022]

Section Chief
January 19, 2010
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A description of the railroad equipment covered by the enclosed document is:

19 railcars within the series ACFX 055912 - ACFX 059504 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "Alvord", with a long horizontal stroke extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

MEMORANDUM OF LEASE

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARI II Funding LLC and Shippers Third LLC, all with respect to Conopco dba Unilever, a New York Corporation ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Contract as identified on Schedule A (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

RECORDATION NO. 28625 FILED

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SURFACE TRANSPORTATION BOARD

Schedule A

Equipment

Conopco dba Unilever

Contract C-7550 dtd 8/2/05

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Hopper	ACFX	055912
	Hopper	ACFX	056005
	Hopper	ACFX	056029
	Hopper	ACFX	056313
	Hopper	ACFX	056329
	Hopper	ACFX	056868
	Hopper	ACFX	057589
	Hopper	ACFX	057617
	Hopper	ACFX	057722
	Hopper	ACFX	057728
	Hopper	ACFX	057737
	Hopper	ACFX	057942
	Hopper	ACFX	057944
	Hopper	ACFX	057946
	Hopper	ACFX	057955
	Hopper	ACFX	057956
	Hopper	ACFX	057961
	Hopper	ACFX	059294
	Hopper	ACFX	059504

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CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 1/19/2010



Robert W. Alvord